



January 24, 2007

HOUSE BILL No. 1221

DIGEST OF HB 1221 (Updated January 18, 2007 12:45 pm - DI 96)

Citations Affected: IC 22-4.

Synopsis: Unemployment compensation maximum wage credits. Raises the maximum wage credit for unemployment compensation computation purposes from \$9,250 to \$9,950.

Effective: July 1, 2007.

Cheney

January 9, 2007, read first time and referred to Committee on Labor and Employment.
January 18, 2007, reported — Do Pass.
January 23, 2007, recommitted to Committee on Ways & Means pursuant to Rule 127.

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HB 1221—LS 7545/DI 96+



January 24, 2007

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1221

A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 22-4-4-3 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2007]: Sec. 3. (a) For calendar quarters
3 beginning on and after April 1, 1979, and before April 1, 1984, "wage
4 credits" means remuneration paid for employment by an employer to
5 an individual. Wage credits may not exceed three thousand six hundred
6 sixty-six dollars (\$3,666) and may not include payments specified in
7 section 2(b) of this chapter.
8 (b) For calendar quarters beginning on and after April 1, 1984, and
9 before April 1, 1985, "wage credits" means remuneration paid for
10 employment by an employer to an individual. Wage credits may not
11 exceed three thousand nine hundred twenty-six dollars (\$3,926) and
12 may not include payments specified in section 2(b) of this chapter.
13 (c) For calendar quarters beginning on and after April 1, 1985, and
14 before January 1, 1991, "wage credits" means remuneration paid for
15 employment by an employer to an individual. Wage credits may not
16 exceed four thousand one hundred eighty-six dollars (\$4,186) and may
17 not include payments specified in section 2(b) of this chapter.

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(d) For calendar quarters beginning on and after January 1, 1991, and before July 1, 1995, "wage credits" means remuneration paid for employment by an employer to an individual. Wage credits may not exceed four thousand eight hundred ten dollars (\$4,810) and may not include payments specified in section 2(b) of this chapter.

(e) For calendar quarters beginning on and after July 1, 1995, and before July 1, 1997, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand dollars (\$5,000) and may not include payments specified in section 2(b) of this chapter.

(f) For calendar quarters beginning on and after July 1, 1997, and before July 1, 1998, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand four hundred dollars (\$5,400) and may not include payments specified in section 2(b) of this chapter.

(g) For calendar quarters beginning on and after July 1, 1998, and before July 1, 1999, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand six hundred dollars (\$5,600) and may not include payments that are excluded from the definition of wages under section 2(b) of this chapter.

(h) For calendar quarters beginning on and after July 1, 1999, and before July 1, 2000, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed five thousand eight hundred dollars (\$5,800) and may not include payments that are excluded from the definition of wages under section 2(b) of this chapter.

(i) For calendar quarters beginning on and after July 1, 2000, and before July 1, 2001, "wage credits" means remuneration paid for employment by an employer to an individual and remuneration received as tips or gratuities in accordance with Sections 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may not exceed six thousand seven hundred dollars (\$6,700) and may not include payments that are excluded from the definition of wages under

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1 section 2(b) of this chapter.

2 (j) For calendar quarters beginning on and after July 1, 2001, and
3 before July 1, 2002, "wage credits" means remuneration paid for
4 employment by an employer to an individual and remuneration
5 received as tips or gratuities in accordance with Sections 3102 and
6 3301 et seq. of the Internal Revenue Code. Wage credits may not
7 exceed seven thousand three hundred dollars (\$7,300) and may not
8 include payments that are excluded from the definition of wages under
9 section 2(b) of this chapter.

10 (k) For calendar quarters beginning on and after July 1, 2002, and
11 before July 1, 2003, "wage credits" means remuneration paid for
12 employment by an employer to an individual and remuneration
13 received as tips or gratuities in accordance with Sections 3102 and
14 3301 et seq. of the Internal Revenue Code. Wage credits may not
15 exceed seven thousand nine hundred dollars (\$7,900) and may not
16 include payments that are excluded from the definition of wages under
17 section 2(b) of this chapter.

18 (l) For calendar quarters beginning on and after July 1, 2003, and
19 before July 1, 2004, "wage credits" means remuneration paid for
20 employment by an employer to an individual and remuneration
21 received as tips or gratuities in accordance with Sections 3102 and
22 3301 et seq. of the Internal Revenue Code. Wage credits may not
23 exceed eight thousand two hundred sixteen dollars (\$8,216) and may
24 not include payments that are excluded from the definition of wages
25 under section 2(b) of this chapter.

26 (m) For calendar quarters beginning on and after July 1, 2004, and
27 before July 1, 2005, "wage credits" means remuneration paid for
28 employment by an employer to an individual and remuneration
29 received as tips or gratuities in accordance with Sections 3102 and
30 3301 et seq. of the Internal Revenue Code. Wage credits may not
31 exceed eight thousand seven hundred thirty-three dollars (\$8,733) and
32 may not include payments that are excluded from the definition of
33 wages under section 2(b) of this chapter.

34 (n) For calendar quarters beginning on and after July 1, 2005, **and**
35 **before July 1, 2007**, "wage credits" means remuneration paid for
36 employment by an employer to an individual and remuneration
37 received as tips or gratuities in accordance with Sections 3102 and
38 3301 et seq. of the Internal Revenue Code. Wage credits may not
39 exceed nine thousand two hundred fifty dollars (\$9,250) and may not
40 include payments that are excluded from the definition of wages under
41 section 2(b) of this chapter.

42 (o) For calendar quarters beginning on and after July 1, 2007,

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1 "wage credits" means remuneration paid for employment by an
2 employer to an individual and remuneration received as tips or
3 gratuities in accordance with Sections 3102 and 3301 et seq. of the
4 Internal Revenue Code. Wage credits may not exceed nine
5 thousand nine hundred fifty dollars (\$9,950) and may not include
6 payments that are excluded from the definition of wages under
7 section 2(b) of this chapter.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Labor and Employment, to which was referred House Bill 1221, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

CHENEY, Chair

Committee Vote: yeas 7, nays 4.

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